REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII] Trivandrum, Saturday, 31st March 1962 / 10th Chaitra 1884 [No. 79

CONTENTS

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1962.

Revenue (H) Department

NOTIFICATION

G. O. Ms. 323/Rev. *Dated, Trivandrum, 31st March,* 1962.

SRO. No. 100/62.—In exercise of the powers conferred by clause (vii) of Section 5 of the General Sales Tax Act, 1125 (Act XI of 1125), and in supersession of all notifications issued under the said clause, the Government of Kerala hereby specify the point mentioned in column (3) of the Schedule hereto appended as the point at which the sale or purchase of the goods described in column (2) thereof shall be liable to tax under sub-section (1) of Section 3 of the said Act.

APPENDIX

The Schedule

Sl. No.	*Description of goods*	*Taxable point*
(1)	(2)	(3)
1	Wines and Liquors other than toddy *Explanation* :—"Liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State	First sale in the State by a dealer who is not exempt from taxation under Section 3(3)
2	Motor Spirit other than petrol	do.
3	Petrol	do.
4	Fire works including coloured matches	do.
5	Rubber products other than Cycle tyres and tubes and rubber accessories of Cycles	do.
6	Foamed rubber sheets, cushions, pillows and other articles of foamed rubber	do.
7	All varieties of tractors and bull dozers	do.
8	Motor vehicles including chasis of motor vehicles, motor tyres and tubes and spare parts of Motor Vehicles including battaries, Motor Cycles and Cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes	do.
9	Refrigerators and air conditioning plants and component parts thereof	do.
10	Cramaphones and component parts thereof and records	do.

33/1144/S

Sl. No. (1)	*Description of goods* (2)	*Taxable point* (3)
11	Clocks, time-pieces and watches and parts thereof	First sale in the State by a dealer who is not exempt from taxation under Section 3(3)
12	Wireless reception instruments and apparatus, radios and radio gramaphones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	do.
13	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof	do.
14	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	do.
15	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	do.
16	Binoculars, telescopes and opera glasses	do.
17	Safes, Almirahs and furniture made of iron and steel	do.
18	All arms including rifles, revolvers, pistols and ammunitions for the same	do.
19	Cigarette cases and lighters	do.
20	Dictaphone and similar apparatus for recording sound and spare parts thereof	do.
21	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.	do.
22	Vacuum flasks of all kinds	do
23	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates and photo and other frames and mirrors	do.
24	Crockery and cutlery, including knives, forks, and spoons other than stainless steel products, articles made of glass, China porcelain or glazed earthenware adopted for domestic use	do.
25	Cement.	do.

Sl. No. (1)	*Description of goods* (2)	*Taxable point* (3)
26	All electrical goods, instruments, apparatus, appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts.	First sale in the State by a dealer who is not exempt from taxation under Section 3(3) do.
27	Folding umbrellas	do.
28	Soaps.	do.
29	Leather goods of all kinds (other than handmade foot-wear when sold at a price not exceeding Rs. 5).	do.
30	Plywood and hard-board.	do.
31	Beedi leaves	do.
32	Water supply and sanitary fittings	do.
33	Manufactured tea	do.
34	Coffee	do.
35	Chicory	do.
36	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber.	do.
37	Bricks and tiles (kiln burnt).	do.
38	Paper, card boards and straw boards	do.
39	Food stuffs sold in sealed containers	do.
40	Vegetable products, that is to say any vegetable oil or fat, which whether by itself or in admixture with any other substances, has by hydrogenation or by any other process been hardened for human consumption	do.
41	Any pen, pencil or pen and pencil set sold for twenty rupees or more	do.
42	Precious stones namely diamonds, emeralds, rubies, real pearls and saphires, synthetic or artificial precious stones, pearls artificial or cultured	do.
43	Stainless steel products	do.
44	Dried or canned fruits	do.
45	Sewing machines	do.
46	Bicycles, tandem cycles and cycle combinations and tyres, tubes and accessories and parts thereof	do.

Sl. No. (1)	*Description of goods* (2)	*Taxable point* (3)
47	Paints, colours, lacquers and varnishes	First sale in the State by a dealer who is not exempt from taxation under Section 3(3)
48	Cosmetics including scents and perfumes, powders, snows, scented hair oils, scented sticks and toilet requisites except soaps.	do.
49	Lubricating oils and greases	do.
50	Kerosene.	do.
51	Confectionery (tinned, packed or otherwise)	do.
52	Biscuits and cakes (Packed, tinned or otherwise)	do.
53	Matches	do.
54	Chemical fertilisers including bone-meal	do.
55	Firewood	do.
56	Cardamom	do.
57	Oil seeds as defined in section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956) other than coconut including copra, groundnut and cardamom	do.
58	(i) Coal, including coke in all its forms	do.
	(ii) Iron and steel, that is to say: (a) Pig iron and iron scrap: (b) Iron plates sold in the same form in which they are directly produced by the rolling mill: (c) Steel scrap, steel-ingots, steel billets, steel bars and rods; (d) (i) Steel Plates, (ii) Steel sheets (iii) Sheet bars and tin bars. (iv) Rolled steel sections. (v) Tool alloy-steel. — Sold in the same form in which they are directly produced by the rolling mill.	do.
	(iii) Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus cannapinus* and *hibiscus sabdariffavar altissima*, whether baled or other wise.	do.

Sl. No.		Description of goods	Taxable point
(1)		(2)	(3)
59	(i)	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste	First sale in the State by a dealer who is not exempt from taxation under Section 3(3)
	(ii)	Cotton yarn, other than handspun yarn but not including cotton yarn waste	do.
60		Bullion and specie	do.
61		Foodgrains	do.
62		Rubber	Last purchase in the State by a dealer who is not exempt from taxation under Section 3 (3).
63		Pepper	do.
64		Dried Ginger	do.
65		Lemongrass oil	do.
66		Turmeric	do.
67		Arecanut	do.
68		Nuxvomica	do.
69		Laurel oil	do.
70		Kacholam	do.
71		Cashewnut including its kernels	do.
72		Coir including coir products.	do.
73		Aloe yarn including its products	do.
74		Prawns and lobsters	do.
75		Eggs	do.
76		Sugar cane	do.
77		Dried fish	do.
78		Hides and skins whether in a raw or dressed state	do.
79		Coconut including copra	do.
80		Groundnut	do.

This notification shall come into force with effect on and from 1st April, 1962.

By order of the Governor,
C. K. Kerala Varma,
Secretary to Government.

NOTIFICATIONS

I

G. O. Ms. 322. *Dated, Trivandrum, 31st March,* 1962.

SRO No. 101/62.—In exercise of the powers conferred by Section 6 of the General Sales Tax Act, 1125 (Act XI of 1125), the Government of Kerala, hereby cancel their notifications No. H1-17041/57/RD-1 (Notification No. 1) dated 1-11-1958 relating to the exemption of prawn at all points except one and H1-43226/58/RD-1 (Notification I) dated 6-12-1958, relating to exemption of the sale of egg.

This notification shall come into force with effect from 1-4-1962.

II

G. O. Ms. 322. *Dated, Trivandrum, 31st March,* 1962.

SRO No. 102/62.—In exercise of the powers conferred by section 6 of the General Salestax Act, 1125 (Act XI of 1125), the Government of Kerala hereby make the following amendment to their Notification No. H1-14364/57/RD-1 (Notification I) dated 25th March, 1958, relating to the exemption of certain goods and certain persons specified in the said notification.

AMENDMENT

In the Schedule to the said Notification, in Part I, item 12, "Dried Fish" shall be omitted.

This notification shall come into force with effect from 1st April, 1962.

III

G. O. Ms. 322. *Dated, Trivandrum, 31st March,* 1962.

SRO No. 103/62.—In exercise of the powers conferred by Section 6 of the General Sales Tax Act, 1125 (Act XI of 1125), the Government of Kerala cancel their notification No. 8572/57/H2/RD dated 30-9-1958 (Notification I) relating to certain exemptions and reductions of tax in respect of certain declared goods as defined in the Central Sales Tax Act, 1956, published in the Gazette Extraordinary dated 1-10-1958.

This notification shall come into force with effect from 1-4-1962.

By order of the Governor,

C. K. KERALA VARMA,
Secretary to Government.

REGISTERED No. M. 7462.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII.] Trivandrum, Saturday, 31st March, 1962 / 10th Chaitra 1884 [No. 77

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 1768-F. 1/62/Law. *Dated, Trivandrum, 31st March* 1962/ *10th Chaitra*, 1884.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 30th day of March, 1962.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM. 1962.

ACT 12 OF 1962

THE KERALA BUILDINGS (LEASE AND RENT CONTROL) AMENDMENT ACT, 1962

An Act further to amend the Kerala Buildings (Lease and Rent Control) Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Buildings (Lease and Rent Control) Act, 1959 (Act 16 of 1959), for the purpose hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Buildings (Lease and Rent Control) Amendment Act, 1962.

(2) It shall come into force on the 1st day of April, 1962.

2. *Amendment of Section 1, Act 16 of 1959.*—In sub-section (4) of Section 1 of the Kerala Buildings (Lease and Rent Control) Act, 1959 (Act 16 of 1959), for the words, figures and letters "upto and inclusive of the 31st day of March 1962", the words, figures and letters "upto and inclusive of the 31st day of March 1965" shall be substituted.

REGISTERED NO. M. 7463.

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GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3164H1|62|Law.

Dated, Trivandrum, the 31st March, 1962|
Chaitra 10, 1884 (Saka)

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 31st day of March, 1962.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1962.

ACT 13 OF 1962

THE GENERAL SALES TAX (AMENDMENT) ACT, 1962

An Act further to amend the General Sales Tax Act, 1125.

PREAMBLE.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1962.

(2) It shall come into force on the 1st day of April, 1962.

2. *Insertion of new section 25A.*—After section 25 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following section shall be inserted, namely:—

"25A. *Certain transactions deemed to be first sales.*—Notwithstanding anything contained in this Act, the first sale of such of those goods—

(i) as were not liable to tax only at the point of first sale before the commencement of the General Sales Tax (Amendment) Act, 1962; and

(ii) as are liable to tax only at the point of first sale under this Act as amended by the General Sales Tax (Amendment) Act, 1962, and the notifications issued thereunder, effected within the State after the commencement of the said Amendment Act shall be deemed to be the first sale for the purposes of this Act, although any sale of such goods has taken place within the State before such commencement."

3. *Substitution of Schedule I.*—For Schedule I of the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE I.

[See Section 3 (1) (b)]

Sl. No.	*Description of goods.*	*Rate of tax for every rupee in the turnover relating to such goods.*
(1)	(2)	(3)
		Naye Paise.
1.	Wines and liquors other than toddy *Explanation.*—"Liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.	40
2.	Motor spirit other than petrol	20
3.	Petrol	15
4.	Fire works including coloured matches	7
5.	Rubber products other than Cycle tyres and tubes and rubber accessories of Cycles	7
6.	Foamed rubber sheets, cushions, pillows and other articles of foamed rubber	7
7.	All varieties of tractors and bull dozers	7
8.	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of Motor Vehicles including batteries, Motor Cycles and Cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes	7
9.	Refrigerators and air conditioning plants and component parts thereof	7
10.	Gramophones and component parts thereof and records	7
11.	Clocks, time-pieces and watches and parts thereof	7
12.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	7
13.	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof	7
14.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	7

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
15.	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	7
16.	Binoculars, telescopes and opera glasses	7
17.	Safes, Almirahs and furniture made of iron and steel	7
18.	All arms including rifles, revolvers, pistols and ammunitions for the same	7
19.	Cigarette cases and lighters	7
20.	Dictaphone and similar apparatus for recording sound and spare parts thereof	7
21.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof	7
22.	Vacuum flasks of all kinds	7
23.	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates and photo and other frames and mirrors	7
24.	Crockery and cutlery, including knives, forks and spoons, other than stainless steel products, articles made of glass, China porcelain or glazed earthenware adopted for domestic use	7
25.	Cement	7
26.	All electrical goods, instruments, apparatus, appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts	7
27.	Folding umbrellas	5
28.	Soaps	5
29.	Leather goods of all kinds (other than handmade foot-wear when sold at a price not exceeding Rs. 5)	5
30.	Plywood and hard board	5
31.	Beedi leaves	4
32.	Water supply and sanitary fittings	5
33.	Manufactured tea	5
34.	Coffee	5
35.	Chicory	5

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
36.	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber	5
37.	Bricks and tiles (kiln burnt)	5
38.	Paper, card boards and straw boards	5
39.	Food stuffs sold in sealed containers	5
40.	Vegetable products, that is to say any vegetable oil or fat, which whether by itself or in admixture with any other substances, has by hydrogenation or by any other process been hardened for human consumption	5
41.	Any pen, pencil or pen and pencil set sold for twenty rupees or more	5
42.	Precious stones namely diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial or cultured	5
43.	Stainless steel products	5
44.	Dried or canned fruits	5
45.	Sewing machines	5
46.	Bicycles, tandem cycles and cycle combinations and tyres, tubes and accessories and parts thereof	5
47.	Paints, colours, lacquers and varnishes	7
48.	Cosmetics including scents and perfumes, powders, snows, scented hair oils, scented sticks and toilet requisites except soaps	7
49.	Lubricating oils and greases	7
50.	Kerosene	4
51.	Rubber	2
52.	Confectionery (tinned, packed or otherwise)	2
53.	Biscuits and cakes (Packed, tinned or otherwise)	2
54.	Matches	2
55.	Chemical fertilisers including bone-meal	2
56.	Firewood	2
57.	Cardamom	2
58.	Oil seeds as defined in Section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956) other than coconut including copra, groundnut and cardamom	2

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
59.	(i) Coal, including coke in all its forms	2
	(ii) Iron and steel, that is to say—	
	(a) Pig iron and iron scrap;	
	(b) Iron plates sold in the same form in which they are directly produced by the rolling mill;	
	(c) Steel scrap, steel-ingots, steel billets, steel bars and rods;	
	(d) (i) Steel Plates, (ii) Steel sheets, (iii) Sheet bars and tin bars, (iv) Rolled steel sections, (v) Tool alloysteel — Sold in the same form in which they are directly produced by the rolling mill	2
	(iii) Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus cannapinus* and *hibisous sabdariffavar altissima*, whether baled or otherwise	2
60.	(i) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste	1
	(ii) Cotton yarn, other than handspun yarn, but not including cotton yarn waste	1
61.	Bullion and specie	1
62.	Foodgrains	1
63.	Pepper	5
64.	Dried Ginger	5
65.	Lemongrass oil	5
66.	Turmeric	5
67.	Arecanut	5
68.	Nuxvomica	5
69.	Laurel oil	5
70.	Kacholam	5

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
71.	Cashewnut including its kernels	4
72.	Coir including coir products	2
73.	Aloe yarn including its products	2
74.	Prawns and lobsters	2
75.	Eggs	2
76.	Sugar cane	2
77.	Dried fish	2
78.	Hides and skins whether in a raw or dressed state	2
79.	Coconut including copra	2
80.	Groundnut	2."